

**COMPUTATION OF PROPERTY TAX LEVY FOR DISTRICT WITH POPULATION
OF 10,000 AND OVER**

TAXING DISTRICT _____

_____ **LEVY FOR _____ TAXES**

(Do Not Use For Schools)

Population of District is 10,000 or more? ☐ Yes ☐ No

If no, use form REV 64 0005.

Was a resolution/ordinance passed to increase the levy from the amount levied in the previous year? ☐ Yes ☐ No

Was an additional resolution/ordinance passed to increase the levy above the Implicit Price Deflator? ☐ Yes ☐ No

If yes, what is the total percentage increase? _____%

A. Tax Base For Regular Levy

1. Total district taxable value (including state valued utility property, and **excluding** boats, timber assessed value, and the senior citizen exemption from the regular levy). Tax base for regular levy \$ _____

B. Tax Base For Excess And Voted Bond Levies

2. **Less** assessed value of the senior citizen exemption of less than \$30,000 income (difference between the lower of the frozen or market value and the exempt value)..... \$ _____
3. Plus Timber Assessed Value (TAV)..... \$ _____
4. Tax base for excess and voted bond levies (1 - 2 + 3)..... \$ _____

LEVY RATE COMPUTATION

Regular Levy

Type of taxing district _____

Statutory maximum dollar rate for taxing district..... \$ _____ /\$1,000

The dollar amount of the certified levy (from "L" on reverse) divided by the assessed value shown on line 1 above.

\$ _____ = \$ _____ /\$1,000

\$ _____

For **Regular Rate**, enter the lesser of the statutory maximum dollar rate or the certified levy rate * \$ _____ /\$1,000

* **Not To Exceed The Levy Limit As Calculated On The Reverse**

Excess Levy

The dollar amount of the certified levy divided by the assessed value shown on line 4 above.

\$ _____ = \$ _____ /\$1,000

\$ _____

Voted Bond Levy

The dollar amount of the certified levy divided by the assessed value shown on line 4 above.

\$ _____ = \$ _____ /\$1,000

\$ _____

Joint Districts: In computing the levies for a joint district, include the assessed value and all necessary adjustments of the **entire district** for the regular, special and bond tax base.

**LEVY LIMIT CALCULATION FOR DISTRICT WITH POPULATION
OF 10,000 AND OVER**

TAXING DISTRICT _____

_____ **LEVY FOR** _____ **TAXES**

For regular levy calculation, or an annexation, follow instructions attached. For consolidation, use one form for each district involved in the usual manner and add the results to get the total limit.

- A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy. Do not include income from refund levy.
Year _____ \$ _____ X _____ % = \$ _____
- B. Current year's assessed value of new construction and improvements in original district before the annexation occurred times last year's levy rate.
A.V. \$ _____ x \$ _____ /\$1,000 = \$ _____
- C. Current year's assessed value of state assessed property in original district if annexed less last year's assessed value of state assessed property. The remainder to be multiplied by last year's regular levy rate.
\$ _____ - \$ _____ = \$ _____
Current Yr. A.V. Previous Yr. A.V. Remainder
\$ _____ x \$ _____ /\$1,000 = \$ _____
Remainder Last Yr. Levy Rate
- D. Regular property tax limit: A + B + C = \$ _____

The following three parts, E through G, are for use in calculating the additional levy limit due to annexation. If you are calculating the regular levy limit for a district which has not been annexed, go to parts H, I, J, K, & L.

- E. To find the rate to be used in F, take the levy limit as shown in D above and divide it by the current assessed value of the original district including new construction and improvements.
\$ _____ ÷ \$ _____ = \$ _____
D A.V.
- F. Annexed area's current assessed value including new construction and improvements times the rate found in E above.
\$ _____ x \$ _____ /\$1000 = \$ _____
Annexed Area's A.V. E (Rate)
- G. New levy limit for annexation: D + F = \$ _____

- H. RCW 84.55.070 provides that the levy limit will not apply to the levy for taxes refunded or to be refunded pursuant to Chapters 84.68 or 84.69 RCW.
\$ _____ + \$ _____ = \$ _____
D or G Amount Refunded Or To Be Refunded

- I. Total allowable levy as controlled by the levy limit D, G, or H. \$ _____

- J. Amount of levy certified by county legislative authority or taxing district as applicable. \$ _____

- K. Lesser of items I and J. \$ _____

- L. Amount of taxes recovered due to a settlement of highly valued disputed property.
\$ _____ - \$ _____ = \$ _____
K Amount Recovered
(If no recovery has been made, carry the amount from line K down to line L)

**INSTRUCTIONS FOR LEVY LIMIT CALCULATION FORM FOR
DISTRICTS WITH POPULATION OF 10,000 AND OVER**

The limit factor for districts with a population of 10,000 and over is the lesser of: 101% or the highest lawful levy since 1985 plus inflation. The inflation factor used to determine the limit factor is the Implicit Price Deflator (IPD). Districts showing a substantial need to increase their levy by more than the IPD may increase their limit factor up to a maximum of 101%.

In order to receive any money over and above the total amount of levy received the previous year (plus the increase for new construction/improvements and the increase in the value of state assessed property) the district must pass a resolution/ordinance (hereinafter referred to as resolution). The resolution must state the amount and percentage of increase (exclusive of new construction, improvements and increase in state assessed property) over the previous year's levy. The passage of this resolution allows the districts to increase their levy by the lesser of 1% or the IPD. Districts showing a substantial need for an increase greater than the IPD must pass an additional resolution listing the substantial need factors and indicating the percentage increase they are requesting over the IPD. However, the district is still limited to an increase of no more than 1%.

Using the resolutions, complete the first section on page 1 of Form 64 0006. The resolution will state the percentage increase over the previous year's levy. The Levy Limit Form computes the allowable increase by applying the limit factor against the highest regular tax which could have lawfully been levied since 1985.

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Line A - Indicate the year and the amount of the highest lawful levy since 1985. If the district has passed the first resolution, the percentage will be the lesser of 1% or the percent change in the IPD. If the second resolution was passed enter the year and amount of the highest lawful levy since 1985 and the total percentage increase (including the IPD percentage) stated in the 2nd resolution. Multiply the levy amount by the percentage amount. Note: This amount may not equal the amount specified in the first resolution.

Line B - Multiply the appraised value of new construction times the previous (last) year's levy rate.

Line C - Calculate the increase in the assessed value of state assessed property. Multiply the increase times the previous (last) year's levy rate.

Line D - Add lines A, B and C.

Lines E, F and G are used if there is an annexation of property. Skip this section if the district has not annexed property this year.

Line E - Using the levy amount established on line D, divide it by the assessed value of the original district, including new construction and improvements. The answer will result in a rate.

Line F - Multiply the assessed value of the annexed property by the rate established on line E.

Line G - Add the amount established on lines D and F. This is the new levy limit including the annexed area.

Line H - Any amounts refunded under Chapters 84.68 or 84.69 RCW may be included in this year's levy amount. Add the amount established on line D or line G, if there was an annexation, to the amount refunded or to be refunded.

Line I - If there was no annexation and no refunds, enter the amount from line D. If there was an annexation but no refunds, enter the amount from line G. If there was an annexation and refunds, enter the amount from line H. If there was no annexation but there were refunds, enter the amount from line H.

Line J - Enter the amount of levy certified by the county legislative authority or taxing district, as applicable.

Line K - Enter the lesser of the amounts listed on line I or line J.

Line L - If the district is recovering taxes due to a settlement on a highly valued disputed property, the levy must be reduced by that amount. Subtract the recovered amount from the amount on line K. If there is no recovery, enter the amount from line K on this line.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.